

REG-45-002 DEFINITIONS

002.01 Homestead shall mean the following residences, if actually occupied by a natural person who is the owner of record from January 1 through August 15 of each year, or is occupied by the surviving spouse and minor children, if any, during the year of the owner's death:

002.01A A residence, and the contiguous land surrounding it, not exceeding one acre;

002.01B A residence located on leased land;

002.01C A residential unit in a dwelling complex, if the record title owner of the complex is a not-for-profit corporation, and if the purchaser, for fair market value, has a life tenancy in a taxable unit of the dwelling complex, and is entitled to exclusive right of occupancy of that unit for life; or,

002.01D A mobile home, which includes every transportable or relocatable device whether or not it is permanently attached to real estate, but shall not include any mobile residence registered for highway use.

002.02 Residence shall mean all of, or any portion of, a building, mobile home, or unlicensed cabin trailer occupied by the owner as his or her primary home.

002.02A An applicant residing in a nursing home may qualify for a homestead exemption if he or she intends to return to the residence, the household furnishings have not been removed, and the home has not been rented or leased.

002.03 Household income shall mean the total federal adjusted gross income, as defined in the Internal Revenue Code of the United States, plus any Nebraska adjustments increasing the total federal adjusted gross income, of the claimant, spouse, and any additional owners who occupy the homestead, for the taxable year immediately prior to the year for which the claim for exemption is made. If the claimant was married and/or there were additional owner/occupants during any part of the taxable year immediately prior to the year the exemption is claimed, then the household income shall include the income of that spouse and/or additional owner/occupants.

002.04 Owner shall mean a natural person, or surviving spouse, who:

002.04A Holds the recorded fee simple title to the homestead;

002.04B Is in possession of and resides in a homestead under a bona fide contract to purchase or a deed of conveyance;

002.04C Resides in a homestead holding a life estate, which is an estate limited in time by deed, will, or settlement;

002.04D Is one of the joint tenants or tenants in common of a homestead;

002.04E Is a beneficiary of a trust of which the trustee is the record title owner and the beneficiary-occupant:

002.04E(1) Has a specific right to occupy the premises as stated in the trust agreement;

002.04E(2) Has the right to amend or revoke the trust to obtain such power of occupancy or of title; or,

002.04E(3) Has the power to withdraw the homestead premises from the trust and place the record title in such occupant's name; or,

002.04F Is a resident of a dwelling complex, the record title owner of which is a not-for-profit corporation, who has by purchase for fair market value secured a life tenancy in a taxable unit of the complex.

If the deed, trust instrument, contract or memorandum showing proof of ownership has not been recorded as a matter of public record as of January 1 of the year for which the claim is made, a copy of the instrument shall be attached to the application.

002.05 Qualified claimant shall mean an owner of a homestead who was 65 years of age or over before January 1 of the year for which the claim is made.

002.06 Qualified disabled individual shall mean an owner of a homestead who was disabled on or before January 1 of the year for which the claim is made and:

002.06A Who is paralyzed in both legs so as to preclude locomotion without the regular aid of braces, crutches, canes, or wheelchairs;

002.06B Who has undergone amputation of both lower extremities so as to preclude locomotion without the regular aid of braces, crutches, canes, wheelchairs, or artificial limbs;

002.06C Who has a progressive neuromuscular or neurological disease such as to preclude locomotion without the regular aid of braces, crutches, canes, wheelchairs, or artificial limbs; or,

002.06D Who has undergone amputation of both arms above the elbow or has permanently lost the use or control of both arms.

002.07 Veteran shall mean a person who has been on active duty in the armed forces of the U.S., or a citizen of the U.S. who served with the military forces of a government allied with the U.S. during the following years: April 21, 1898 to July 4, 1902; April 6, 1917 to November 11, 1918; December 7, 1941 to December 31, 1946; June 25, 1950 to January 31, 1955; August 5, 1964 to May 7, 1975; or, the Persian Gulf War beginning August 2, 1990; and, who has received an honorable discharge or the equivalent, and:

002.07A Who is certified as totally disabled due to a non-service-connected accident or illness on January 1 of the year for which the claim is made;

002.07B Who, on January 1 of the year for which the claim is made, is certified as drawing compensation from the United States Department of Veterans Affairs because of one hundred percent disability; or, the unremarried widow or widower of such veteran,

002.07C The unremarried widow or widower of any veteran, including those not listed in Reg-45-002.07, who died because of a service-connected disability;

002.07D The unmarried widow or widower of a serviceman or servicewoman who died while on active duty during the dates described in Reg-45-002.07;

002.07E The unmarried widow or widower of a serviceman or servicewoman, including those not listed on Reg-45-002.07, whose death while on active duty was service-connected; or,

002.07F A veteran who occupies a home which was substantially contributed by the United States Department of Veterans' Affairs, and the unmarried spouse of such veteran. Substantially contributed shall mean the grant of any amount of money received from the United States Department of Veterans' Affairs under Public Law 85-857 adopted September 2, 1958, as amended and in effect on January 1, 1979, by a veteran for the acquisition or construction of a specially adapted home, or the adaptation of an existing home. If such veteran disposes of the home and uses the proceeds of the sale, or a part thereof to purchase another home, within one year, it shall be deemed to be substantially contributed to by the United States Department of Veterans' Affairs.

002.08 Change in status shall mean a change in: the name of the owner-occupant of the homestead; residence; marital status; veteran status; rating by the United States Department of Veterans' Affairs; or, any change that would affect the qualification for or type of exemption granted, except the income status determined by the State Tax Commissioner.

(Sections 77-3502, 77-3503, 77-3504, 77-3505, 77-3506, 77-3507, 77-3509, and 80-401.01, R.R.S. 1943, and sections 77-3508, 77-3514, and 77-3527, R.S.Supp., 1992. January 24, 1993.)